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Science '15 Man Writes from Somewhere in France.

'DEAR OLD CANADA."

Interesting Letter by Prominent Graduate Tells of Impressions Overseas.

("The Daily" is indebted to Dean Adams for the following interesting letter from Lt. Walter S. "Old Wat." as ne was known around College, was one of the most prominent students in the Faculty of Applied Science. He was the President of the Science Undergraduate Society in 1914-1915, and Vice-President of the Literary and Debating Society. He was also the Treasurer of the McGill Y. M. C. A. during the 1914-1915 ses-

123rd Canadian Pioneer Batt., B.E.F., France, Nov. 5th, 1917.

Dr. F. D. Adams, Dean of the Faculty of Applied Science,

McGill University, Montreal.

My dear Sir,-I am making the most of a few spare moments to write you a brief letter telling you of my whereabouts. It has been in my mind for some weeks to write you, but I have very lusy, and have not really had the opportunity to do so till now. A month after Convocation, 1916, the answer to my application for a commission in the Engineers, which I had sent forward in May, came to hand, ordering me to report to the Canadian Engineer Training Depot at Valcartier.

I spent a very pleasant and instructive summer at the above camp, in company with several other McGill boys, who had also been granted commissions in the Engineers. The latter end of September, 1916, the Depot of us were sent over to England, Unfortunately, we landed at the worst part of the year, in regard to weather conditions, and I might say we were not exactly struck with the English winter, with its rain, snow, mud and

However, it wasn't long when the opportunity presented itself of getting over to France. There were at that Gill graduate, is taking up an exceltime, three battalions (Canadian) made over from infantry to Pioneer units. These Battalions were rather weak in Engineers, so twenty-one Canadian Engineers were picked to go with these, seven to each, among them Art. Brown, Hugh Cromble, Harry Thompson, Stan. Cole, Art. Riddell and myself, all old McGill boys

Thompson and myself were sent with five others to the 122rd Battalion, and have been with them ever since. We came out here in the early part of March and have therefore been out here now 8 months. We have never regretted our change from O the Engineers to the Pioneers, as the work is identical, namely, building light railways, constructing trenches,

plank roads, dugouts, etc. I understand Art. Brown and Cromble have both been wounded and returned to Canada.

One often comes across old acquaintances over here; every day you meet someone you knew at home. Everything is going along well, but can assure you we are all looking forward to getting back to dear old Canada safe and sound once more, The sooner the better, that is of course after the Hun has been brought around to our way of thinking. Please give my regards to Mrs

Adams. My thoughts often revert to my Alma Mater, and to it go forth my best wishes and especially to the Faculty of Applied Science.

Sincerely yours, (Sgd.) WALTER S. SUTHERLAND,

PRESENTED SATURDAY

The Societe Francaise Will Give "La Farce de Maitre Patelin."

While various undergraduate meetngs have been taken up in discussing means for collecting money for patriotic purposes, the Societe Francaise has been going right ahead with plans of its own, by which it hopes to raise quite a sum for the McGill Women's Union. Next Saturday, in the Common Room, will be presented "La Farce de Maitre Patelin," the oldest it dates from the time when the play wrote it, and consequently the author of Maitre Patelin is absolutely

Judging by various inadvertent remarks dropped by the different actors, engagement for Saturday afternoon. the play will "take" in more ways than Admission is 25 cents. one. Apart from the text of the play, the nature of which is sufficiently the regular re-union of the Societe say about his experiences while with shown in the title "La Farce," there will not be held this Wednesday,

TO-DAY. 10.00 a.m.-Meeting of the R. V. C Partial Society.

11.00 a.m.—Red Cross, R.V.C. 4.15 p.m.—Meeting of the Menorah Society, R.V.C.

5.30 p.m.-Senior Undergrad. Gym 8.00 p.m.-Meeting of Annual Board

8.00 p.m.-Glee Club Rehearsal in 8.15 p.m.-Major Andrew Macphail t Alumnae Society, R.V.C.

COMING.

Nov. 28-Delta Sigma Society meetng. 3 p.m.

Nov. 28 .- Lecture on "Nickel Sitation." Chemistry Building, 8.15 p.m. Nov. 28 .- Medical Society Dance. Nov. 28 .- Speaking Contest in R

. C., 3.00 p.m. Nov. 29.—Red Cross, R.V.C., 4 p.m. Nov. 29.—American Club Thanksglvng Dinner at Windsor Hotel at 8 p.m. Nov. 30 .- Red Cross, R.V.C. Nov. 30 .- Science Undergrad. Smok

Dec. 1 .- Societe Française play 30 p.m.

Dec 4.-Med. Freshman and Sopho nore Dinner, Freeman's. Dec. 7 .- Arts Undergrad. Smoker.

MEETING OF BIBLE STUDY CLASSES HELD

Gratifying Attendance at Second Supper in the Hall Last

Night.

The second Bible Study Supper of he season took place in Strathcona Hall yesterday evening. These informal gatherings are proving decidedly attractive this year .In fact, the interest in this direction this season is unique, and those in charge of their management have every reason to be encouraged with the attendance and enthusiasm.

Classes met at 6 o'clock at the Hall for a bean supper, and the increase in number over last week was extremely noticeable. There classes are being appreciated by a great number of students and the social hour at was moved from Valcartier to St. the supper table is proving a popular John's, Que. At last in the latter part one. No time was wasted in doing of November of last year, a draft of officers was called for, and about 19 arating for study period, which finds were sent over to England. Unlished at 7.45 sharp. The various The various courses, with efficient leadership, offer an opportunity that no student

can afford to miss. Mr. J. Bradford's class for Senior students is entirely undenominational, and already 20 Seniors have enrolled, and are showing keenest interest. Rev. A. D. McKenzie, a former Mc-

lent course with Third Year students, and this class is sure to progress each week. The other classes are showing much enthusiasm, with the result that each class will from now on have its own representative to our greatly appreciated McGill Daily.

On Monday evening next, all classes vill meet as usual, and are urged to be on hand at 6 o'clock sharp, in order that the meetings may close, if possible, at 7.30.

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IMPORTANT NOTICE.

tickets left for the Medi- O cal Society Dance, which O O can be obtained from Mr. O

O dancing will start sharp O O at 9 p.m.

O Ioanidu will be there at O O 8.45 p.m. to meet the O guests.

SCIENCE MAN GOES OVERSEAS.

Flight-Lieut. A. Harold Chisholm. of the R. F. C., who recently got his commission, has gone overseas. He was a graduate of Mechanical Engin-

eering in 1915.

are of course, the costumes What kind of clothes did people wear over five hundred years ago? Come next Saturday and see. Besides, it is darkly whispered that it is not only how these clothes are worn that is shown, but even how they are taken off,

Mile. Greterin has been managing and directing the whole play, so every one who has seen former plays given by the Societe knows what that means, as far as good acting and the success of the whole play are con-

The Common Room can hold over a hundred and fifty, so it is up to the R.V.C. girls to see that there are at the very least a hundred and fifty of French plays, now extant. In fact, people present. You may bring your friends with you, and it is certainly was more important than the mai, who only fair to those girls who have given up hours of their time for the last three or four weeks that they should have a good audience.

Therefore, do not make any other

EXPERIENCES AT YPRES SALIEN

Graphic Description of the "Tug of War" in the Famous Salient.

FRITZ VS. CANADIANS.

Acts of Unrivalled Valour Told in the Wonderful Narrative Below.

> Blighty, Nov. 9, 1916.

My dear --, As you will notice by he above address, I am once more back in civilization and am going to ry very hard to write you a half respectable letter. There is a great deal could tell you that might be interesting, but it is hard to write. Never heless, to make a letter, I will give ou a short account of some of my experiences while in the firing line. When I went to the battalion, what was left of them were back in billets near Steenvoorde, behind the Ypres Salient. Here we stayed for quite a while drilling, bayonet bombing, etc. At last the order came for us to move into the line for a sixteen day tour. This was to be our baptism of fire, which is some experience. Of course, we were all very keer to get in and have a smash at old Fritz, but I am afraid we were only too ignorant of the task we had before us. However, we got into the shell torn city of Ypres at night, which is about three miles behind the ine, and which is also aally shelled y Fritz. The next day we enced shell fire, which at its best is 'ne bon." But one comment: Ypres s a sight that no man who saw it wil ever forget. The destruction by shell fire is something beyond all imagination. It has been won and rewon by British, Germans, and Canadians, and covers the dead of all the armies fighting in France. There is not a standing building in the whole city, and the ruins of the churches and beautiful "Cloth Hall" are marveilous. I cannot begin to describe

For two nights we did "working parties" up to the 1 and consolidating trenches - and "carryng parties." These we accomplished with no casualties, though had one narrow escape, having my rifle chipped by a bullet within two inches of my head. After these two nights we moved into the front line, and remained there for eight days and nights, but it was very quiet, and we had only ten casualties during our spell in.

Coming out again, we did some more "working parties," and then moved back to billets for a few days. Our next turn in the line proved very much more interesting. within thirty-five yards of Fritz, and he could throw everything at us from pin-heads to Massey-Harris binders. But he got a little more back. While "in" this time, volunteers were asked for the "listening post," and f went out with one of the other boys, and continued at it for four nights. We were at the pleasant distance of 20 yards from Fritz, and could quite plainly hear him speaking. Then, on August 12, there was quite a scrap, in which we suffered fairly heavily, but There are still a few O have the satisfaction that old Fritz suffered still more. He opened up his artillery about 8 a.m. just as we were snoozing after a hard night's work. When I woke up I thought the earth was celebrating July First, the O Culver at the Union. The O way it was rising, and chunks of steel, iron, sausages, whiz-bangs, rifle-grenades, and various other utensils of O warfare were flying around, not in the The Patronesses and Lt. O least particular where they stopped. But there was to be a little argument about this, so our artillery opened up along with our trench mortars, stokes guns and rifle grenades, and threw over to Fritzy a little scrap iron to mix with his sauerkraut and sausages. The hombardment lasted about six 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 hours, getting more intense from our guns towards the end; but this was not all. Old Bosche thought he could settle nicely in our trench, so he be-(Continued on Page 4.)

ADDRESS THE PUBLIC

Well Known Writer Speaks at the R. V. C. To-night.

Major Andrew Macphail, better known in McGill as Dr. Andrew Macphail, will lecture to the public on his war experiences this evening at 8.15, in the Assembly Hall of the Royal Victoria College.

Major Macphail left Montreal in the early spring of 1915 with the 6th Canadian Field Ambulance, then commanded by Lt.-Col. R. P. Campbell, Med. '01, who was later killed in action. Major Macphail came back to Canada about two weeks ago on a short visit, and has just returned from Prince Edward Island, and Halifax, where he has given a series

This is the first opportunity that has been given to the public of Mont. real to hear Dr. Macphail, and he will no doubt have a great deal to (Continued on Page 4.)

of public lectures.

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THE PESSIMIST.

No matter where we go, or what people we meet, we are almost dents from military training. They certain to find the inevitable pessimist, who does his best to make his more optimistic neghbours feel that the world is a dreary place, rying extra work, and that it would where no one can expect to enjoy even a small amount of undiluted happiness. This view of life may be true and sensible, but most people try to avoid it and find it irritating to have their search for enjoyment discouraged.

The character and reasoning powers of the pessimist form an interesting subject for study. His mind has a curious twist in it, and his faculty for distorting everything agreeable, amusing or fortunate into a tragedy, either actual or possible, is marvellous. The idea that he is intensely selfish does not occur to him; he does not realize that, besides making himself comfortably unhappy, he is also help- place well in the intercollegiate touring to make others miserable, and his life is one long ecstasy of lamentation and regret.

A friend comes and tells him with great glee that he is going to against those seasoned players. have two months' summer holidays, which he intends to spend in making a journey to the Pacific Coast. Our pessimist forgets him4 self for a moment and smiles, but only for a moment, then he says: the Y. M. war fund campaign. Geor-"But my dear chap, there have been several nasty railway acci- gia's share of the total, which it is dents lately on that line, it wouldn't be at all nice if you were to get stitutions of the country is \$3,500. badly injured, you know. And it's sure to be dreadfully hot, and there's never much air in trains, and you'll get painfully sunburnt," and so on, until the friend wonders why he ever thought of leaving his home town.

· A mother comes to him with the news that her son is leaving shortly for the front. The pessimist grasps her by the hand in a sympathetic way and, with a touching catch in his voice, he murmurs, "I can't tell you how sorry I am! It must be awful for you cross-country course at the University to know that your dear boy is going overseas, and that you will of Oklahoma, trotting the distance in probably never see him again. This war is a miserable affair, and it looks as though it might last for many years yet, especially when The Sooner cross-country pack is one thinks of the blunders that our commanders are making all

The pessimist tries to cross a street. A motor passes him at a distance of about two feet. Most people would feel grateful, if they could always be sure that motor cars would leave them as much space as that in the road, but not so the pessimist. He argues that, if he had slipped, he would probably have fallen right under the wheels of the motor, and been killed; he sees himself as a mangled corpse, being wept over by his relatives and friends.

There is no end to the pessimism of this man, and no one seems able to cure him of his disease. The effect that he is able to produce is extraordinary. We may assure ourselves that he is nothing but a narrow-minded pessimist, but nevertheless, his words linger in our minds, and have a dampening effect upon our spirits. We cannot altogether avoid him, because he is apt to appear wherever we go, and we cannot ignore him because he will make himself heard, however hard we try not to listen. All that we can do is to hope that he will not have such an effect upon us as to overcome our own optimism and convert us into pessimists like himself.

Pessimists are negative quantities. The world can very well get along without them. What society needs to-day is optimistic leadership, armed with courage and faith.

BETTER ENGLISH

A no better movement could sweep this campus than one whose purpose of organization is the use of better English, and the doing away with some of the inane forms of college slang that greet the ear at every turn. It seems bewildering, shocking in fact, to find died in the General Hospital last evenwithin institutions of so-called higher learning, a demoralization among the student body, as far as the speaking of English goes.

Men and women, as a rule, are judged, from a cultural and intellectual standpoint, by the language that they use in their conversation. Frequently one meets men or women of great mental capacity, and oftentimes splendid education, who are poor conversationalists; they say little; they make up for their conversational shortcomings by being good listeners. There is no complaint to find and the Presbyterian Church of Cancomings by being good listeners. There is no complaint to find with these individuals. When they do speak they say something worth while, and they say it well; their few words are spoken in the purest and most virile of English. It is not, therefore, the man of few

The majority of college students, it would seem, talk a great deal, say little, and what they do say, say poorly. It isn't because of the fact that they do not know the fine usage of their mother tongue; they have been taught through grammar, high school and college the rules and conventions of speech, but their teaching has evidently gone in through one ear and out the other. . If some of this learning has stuck in their heads, they fail to use it; they do not think before they speak. Their vocabulary is singularly limited; the result is a consequent loss in forcefulness of speech, which comes most virile, the best.—University of Washington Daily.

R. V. C. NOTES.

Anyone desiring work can ecutive, who will be in the Common Room from 11-1. There is still plenty of work to be done, and everybody has a chance to help.

There will be a meeting of the Menorah Society to-day, November 27, at 4.15 p.m., in Room 2 of the R.V.C. Subject of discussion: "The Ecoomic Condition of the Jews in the All R. V. C. students are invited.

The Impromptu Speaking Contest will take place on Wednesday, Nov. 29, at 3 p.m., in the R.V.C.

Miss Cameron, Miss Idler and Miss Brown have kindly consented to act

All members of the four years and Partials, who wish to take part, and who have not signed the notice in the R.V.C. are asked to do so at once.

SCISSORED SENTIMENT:

Louisiana: Upon registering at the University of Louisiana a man pledges nimself to neither give or receive help n the classroom, to make no lalse or partly true statements, and to tell the whole truth when questioned by the president or other official in au-

Mills: Mills College over-subscribed its assigned quota in the National which was originally set was \$2,500, but when the receipts were counted a total of \$3,000 had been collected.

Kansas: Unless a petition drawn up at the Phi Chi house by forty to fifty students of the School of Medicine is acted upon favorably, Medics threaten to withdraw from the University. The petition which will be submitted to the Chancellor and the Exemption Board of the University asks exemption of all medical stufeel that they are fulfilling their duty to the country, they declare, by carbe unfair to encroach upon the time necessary to their studies.

lowa: Within less than an hour the students and faculty of Iowa State College at Ames pledged \$20,000 as it's share of the \$65,000 being raised in Iowa for the Y.M.C.A. war fund. The college had agreed to raise \$12,500.

Columbia: Although several of last year's most accomplished chess men are not back, Columbia is hoping to nament this year. The candidates for club recently in an informal

Georgia Tech.: Over \$300 has been contributed by the student leaders of

Massachusetts Tech.: The annual frosh-soph, field day resulted in a 5-4 victory for the second year men. A tu gof war, a football game, and a relay race were the events, the sophomores wipning two of the three events.

Oklahoma: Luther Miller recently broke the record of the five mile 29:6. 54 seconds faster than the previous record made by Fields in 1914. rapidly rounding into shape and should furnish real competition for

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ANNUAL BOARD

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There will be a meeting of the 1919 Annual Board this evening, at 8 o'clock, O

All members are re-

quested to be present.

000000000000000 AMERICAN CLUB NOTICE.

Members who have not yet obtained tickets for the Thanksgiving Day Banquet may obtain same from Mr. Cul-

yer, at the Union, I Hospital internes desiring to attend the Banquet will perhaps find this the pose. What has the jundergraduate quickest way to secure the tickets. Or they may be had at the Oak Room of the Windsor on Thursday evening.

McGILL GRAD. DEAD.

Following a brief illness, Dr. William James Scott. Arts '02, Med. '05, a well-known Montreal medical man, ing. Mr. Scott contracted a septic infection in the course of his practice in Notre Dame de Grace a week ago, and this proved fatal. Born in New Glasgow 36 years ago

and educated at the Montreal High School and at McGill, Dr. Scott served a year in the General Public Hospital St. John, N.B., later going to ada. Since returning to Montreal in 1913, he had been practicing medicine remarks this is the anniversary of in Notre Dame de Grace. He is sur-surender of Ticonderoga; any diffivived by a widow and two children.

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culties in pages twenty-five to thir-

from the possession and correct usage of varied words and expres-

will but give a few moments' attention, listening to the words that

fall from the lips of his fellow students or his own, perchance, it will

be evident that there is need of reckoning by every college man and

heard within and about the halls of our alma mater, the purest and

Taking these facts into consideration, statements which are not

commend the following lines:

he influence of universities by with a reliable line of Potted Profeshas, we feel, completely missed its mark, being based upon a misconception which any undergraduate can exto do with books? The years of his college life are distinguished chiefly as a period when he has no time to read, and as a period - and this is taste; satisfaction guaranteed. Evenintensely suggestive - when he is - why not now? under the influence of professors. It is obvious that the problem of university extension is, quite simply, this: to bring the professor into the

"Butterfly"-general course; French class receptions, on class executives; goes to the rink for "bands"; favourite remark, "And he said." fected process of potting, the public one inch too short; hats two inches too high, and worn over the right eye; with white, yellow, or pale grey spats. Movies. Two or more supplementals each year; light reading, "The Ladies' Home Journal" and interlinear Favourite professor, one who

> ty? or thirty to thirty-five? Then will you kindly translate; a good general

No. 86 G. Professor de Luxe. Only the very choicest article is used for this grade. We can assure our patrons hat the lectures employed, including assorted jokes, are in no case less than seventeen years old, and delightfully mellow; manner of confiding in the ceiling! strongly expressed aversion to being quoted in the daily press; hair artistically abandoned; merely unjust criticisms, for they can be put to proof by anyone who with or without profanity.

No. 1113 K. The Specialte. Put up with radical sauce to meet a small but increasing demand for hot stuff; in- Rebel."-The Rebel. terested in Questions; antipathy to woman that he or she turn about face and strive to make the English science; if the worst should happen, heard within and about the halls of our alma mater, the purest and be kept in a cool place, The Rebel. return to Porter, R.V.C.

gives good notes, or one who likes | O O O O O O O O O O O O the colour of her eyes. Leaves col- | ege with or without a degree.

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fessor should be without a good supply of this brand. "Thirsters," a small but excellently chosen assortment. No notes in lectures. No lectures except from seected professors; no religion; intel ligent discussions at all hours of the lay or night. Ideas and "the Truth"; light reading, Ibsen; brains; deep Can be had with hats ancient or modern. One most attractive line very smart and guileless in appearance.

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Arts '20 at 4 o'clock this afternoon in the Smoking Room of All the members of the class are asked to be present, as

O business of importance is to be 0000000000000000

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Issued by Canada's Victory Loan Committee in co-operation with the Minister of Finance of the Dominion of Canada

The Royal Military College of

There are few national institutions of more value and interest to the country than the Royal Military College of Canada. Notwithstanding this, its object and the work it is accomplishing are not sufficiently understood by the general public.

The College is a Government Institution, designed primarily for the purpose of giving instructions in all branches of military science to Cadets and Officers of the Canadian Militia. In fact, it corresponds to Woolwich and Sandhurst.

The Commandant and military instructors are all officers on the active list of the Imperial army, lent for the purpose, and there is in addition a complete staff of professors for the civil subjects which form such an important part of the College course. Medical attendance is also provided.

Whilst the College is organized on a strictly military basis the cadets receive a practical and scientific training in subjects essential to a sound modern education.

The course includes a thorough grounding in Mathematics, Civil Engingering, Surveying, Physics, Chemistry, French and English.

The strict discipline maintained at the College is one of the most valuable features of the course, and in addition, the constant practice of gymnastics, drills and outdoor exercises of all kinds ensures health and excellent physical condition.

Commissions in all branches of the Imperial service and Canadian Perman.

ensures neatth and excellent physical condition.

Commissions in all branches of the Imperial service and Canadian Permanent Force are offered annually.

The diploma of graduation is considered by the authorities conducting the examination for Dominion Land Surveyor to be equivalent to a university degree, and by the Regulations of the Law Society of Ontario, it obtains the same exemptions as a B.A. degree.

The length of the course is three years in three terms of 9½ months each.

The total cost of the course, includ The total cost of the course, including board, uniform, instructional material, and all extras is about \$800.

The annual competitive examination for admission to the College, takes place in May of each year, at the head-quarters of the several military dis-

fricts.
For full particulars regarding this examination and for any other information, application should be made to the secretary of the Militia Council. Ottawa. Ont., or to the Commandant, Royal Military College, Kingston, Ont.

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The chief minerals of the Province of Quebec are Asbestos, Chromite, Copper, Iren, Gold, Molybdenite, Phosphate, Mica, Graphite, Ornamental and Building Stone, Clays, Etc.

The Mining Law gives absolute security of Title and is very favourable to the Prospector.

MINERS' CERTIFICATES.

First of all, obtain a miner's certificate, from the Department in Quebec, or from the nearest agent. The price of this certificate is \$10.00, and it is valid until the first of January following. This certificate gives the right to prospect on public lands and on private lands, on which the mineral rights belong to the Crown.

The holder of this certificate may stake mining claims to the extent of 200 acres.

WORKING CONDITIONS.

During the first six months following the staking of the claim, work on it must be performed to the extent of at least twenty-five days of eight hours. SIX MONTHS AFTER STAKING.

At the expiration of six months from the date of the staking, the prospector, to retain his rights, must take out a mining license.

MINING LICENSE.

The mining license may cover 40 to 200 acres in unsurveyed territory, The price of this license is Fifty Cents an acre per year, and a fee of \$10.00 on issue. It is valid for one year, and is renewable on the same terms, on producing an affidavit that during the year work has been performed to the extent of at least twenty-five days' labor on each forty, acres.

MINING CONCESSION.

Notwithstanding the above, a mining concession may be acquired at any time at the rate of \$5.00 an acre for SUPERIOR METALS, and \$3.00 an acre for INFERIOR MINERALS.

The attention of prospectors is specially called to the territory in the North-Western part of the Province of Quebec, north of the height of land where important mineralized belts are known to exist.

PROVINCIAL LABORATORY.

Special arrangements have been made with the POLYTECHNIC SCHOOL of LAVAL UNIVERSITY, 228 ST. DENIS STREET, MONTREAL, for the analysis of minerals at very reduced rates for the benefit of miners and prospectors in the Province of Quebec. The well equipped laboratories of this intitution and its trained chemists ensure results of undoubted integrity and

The Bureau of Mines at Quebec will give all the information desired in connection with the mines and mineral resources of the Province, on application addressed to to the Arts Sophs, has at last been settled. The vote on the question was

HONORE MERCIER.

Minister of Colonization, Mines and Fisheries, Quebeo

SOLICITING IN BARBER SHOPS.

It is a very common habit for barbers in most Barber's Shops to clients for Shampoos, Singeing, Massage or Tonics They are without doubt "necessities" in order to keep the face and scalp in good condition. But Potvin's Trade is composed of an intelligent body of clients who care not to be solicited. So are my instructions to my barbers not to solicit your customers for everything on The Calendar.

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Municipal Finance and Administration By C. A. Yorath A. M. I. C. E., A. M. Can. Soc. C. E.

Finance-Lack of Experience and Concentrated Control.

Municipal finance is divided into wo distinct phases, namely:-Capital Account:-(1) Revenue; (2) xpenditure.

Current Account: -(1) Revenue; (2) xpenditure.

The hazy ideas as to the relationship between these two phases of municipal finance are perhaps responsible for the many serious problems Albert W. Atwater, K.C., Consulting which arise in connection with the financing of municipal undertakings. It was at one time a common practice, and is now with many local authorities, to embark upon works requiring the expenditure of large sums of capital monies before making the necessary arrangements to finance the cost of the work-and then when it is realized that work and improvements cannot be carried out without money, it is found that the market is not satisfactory for the sale of debentures. Temporary financial arrangements then have to be made, vith all the disadvantages and loss usually attendant thereto. The lesson of the last few years may be a sufficient deterrent to a repetition of the likely, with the continual change in the personnel of local government, that the same mistakes and mismanage. ment will be repeated unless the fundamental principles of sound municipal finance are controlled and guided by experienced management.

What is, and what is not, capital expenditure must be distinctly defined by the lifetime of the work propos-Foster, Martin, Mann, McKinnon, ed to be carried out and it should be recognized as a general principle that no work with a lifetime of less than capital monies.

There is one result of capital expenditure which the public cannot be too often reminded of, which is, that every cent spent in this way means so much more added to the taxes each year in payment of principal and interest.

The method adopted by some local authorities in making an issue of debentures is sometimes open to criticism. Issues are placed upon the mar ket when there is no demand for such securities, and it sometimes occurs that a local authority, will make two, three or even more issues in one year Whether the sinking fund or serial debenture should be adopted is largely governed by the market in which the securities are to be sold and the preference shown by that market. There can be no doubt that the serial method has a number of advantages to commend it in preference to the Mitchell & Castrain sinking fund debenture, the principal of which is that no sinking fund is created, thereby removing the necessity of reinvestment and the risk of loss by making bad investments.

There is only one way in which capital expenditures can be controlled and the necessary financial arrangements be properly made and that is by forecasting and planning all the works to be carried out during the year at the beginning of the financial year. But even this system will not be entirely public money, if the programme bears cation of his property. no relation to a scheme which should city.

Any expenditure upon an extension of a drainage, sewerage, waterworks. electric light and power or rapid transit system, or upon the constuction and paving of streets, if not made in relation to the future development of he community will be eventually partly or wholly wasted. It is impossible to develop a town or city economically unless the principles of what is commonly known as town planning have been properly understood and applied.

Since the outbreak of war the market for municipal debentures, outside those which are sold in Canada, has changed from Great Britain to the United States. During the year bemunicipal bond sales on the London market amount at to \$32,347,435 compared with \$12,303,200 sold in the United States. Last year no Canadian municipal bond sales were made in Great Britain but, on the other hand, securities to the value of \$32 --336,764 were sold in the United States. sible to forecast, the market for mu- the people.

TWENTY YEARS AGO TO-DAY.

Ladies wore bustles.

Nobody had a silo.

Operations were rare.

Nobody swatted the fly.

Nobody had appendicitis.

Nobody wore white shoes.

Nobody sprayed orchards,

Cream was five cents a pint.

Canteloupes were muskmelons.

Most young men had "livery bills."

You never heard of a "tin Lizzie."

Doctors wanted to see your tongue.

Milk shake was a favorite drink.

Advertisers did not tell the truth.

Nobody cared for the price of gaso-

Farmers came to town for their

The hired girl drew one-fifty a week.

The butcher "threw in" a chunk of

Folks said pneumatic tires were a

Nobody "listened in" on a tele-

There were no sane Fourths nor

Strawstacks were burned instead of

THEATRE PARTY AND REFRESH-

MENTS FOR ARTS SOPHS.

The question of a Dinner or Smoker

held yesterday by ballot. There were

three alternatives for the voter: Din-

ner, Theatre Party and Refreshments,

or Smoker. The result of the vote

is: Theatre Party and Refreshments,

No statement has been issued by

the Arts '21 Executive as to when the

event will take place, but at any rate

FOUND.

39; Dinner, 26; Smoker, 3.

it will be held very soon,

the Office.

electric meters.

baled.

nicipal securities will be very much curtailed and what capital financing will require to be done will be at a very high rate of interest.

If greater confidence and co-operation was established between local authorities, they could with their sinking funds finance each other to better dvantage than by going upon the open market at the present time. .

Uniform System of Taxation Required.

The second phase of municipal finance is that of providing revenue to meet current expenses and the control of current expenditures.

The methods of raising current revenues throughout the Dominion are as diverse as other methods of municipal legislation and administration and there is great need for the crystallization of ideas in this regard and the recognition of some established principles and methods of assessment and taxation.

In Western Canada during the boom days a system of taxation was largely adopted which provided for raising the greater part of local taxation by a tax on land alone. In some cities the same mistakes, but it is more than assessment on improvements was reduced to a minimum, and in a few instances was entirely eliminated.

The arguments in favour of its adoption were: (1) That it was the simplest method

of raising revenue. (2) That it would induce owners of and to develop their property. (8) That it would prevent the specu-

ation in land. (4) That it was the only fair and just method of taxation, because the value of the land is entirely due to five years should be paid for out of the presence and expenditure of the

What are the actual results? (1) It has proven to be the most difficult method of raising revenue and is largely responsible for enormous

arrears of taxes. (2) It did induce owners to develop their property, so much so that property was developed beyond the normal demand, with the result that increased taxation has been incurred, rents have been reduced and the supposed benefits of the tax have acted like a boomerang against the owner.

Some owners were so obsessed with the idea of getting as much as posto ten-storey blocks were built, with the result that store and office accommodation is centred upon a small parcel of land, and the unfortunate owner of the balance is prevented, even if he would, from developing his property. (3) It did not prevent the specula-

tion in land as, while it was in operation, Western Canada was passing through the greatest land speculation in its history. In fact, it stimulated speculation, as though the supposed advantage of inducing the owner to develop his property, an unhealthy prosperity was created. (4) No system of taxation can be

ration of his property.

(5) It did not spread the burden of To properly control the various de-

least have been compelled to take by way of rent whatever they were offered, which in the majority of cases was not sufficient to pay three per cent. on the money invested. For a system of taxation to be successful, just and fair it must (a) Enable the local authority to

raise revenue for its current expenditure expeditiously, leaving as smaa percentage of arrears at the end of the financial year as possible. (b) Be based upon benefits received and ability to pay.

(c) Be distributed so that the cost fore the outbreak of war Canadian of the maintenance of streets, sewers. etc., be charged against the property which is specially benefited, and the cost of regulating public health, education, police protection, etc., be assessed according to the ability of the resident to nav.

(d) Prevent an owner, by the impo-There can be no doubt that during from making an undue profit out of taxation is the nationalization of a the remaining period of the war, and the enhanced value of his land created municipal system of administration for how long afterwards it is impos- by the presence and expenditure of which will provide an efficient form of

GLEE CLUB REHEARSAL.

The attendance has been increasing

weekly, since the inauguration of the

club, until now practically all of the

college talent is included in its roster.

former rehearsals and all others who

wish to join are asked to turn out to-

night and help to make the club a

Mr. Cousins will be on hand to act

is conductor, so that everyone may be

sure that the practice will not drag.

OLYMPICS.

With the Stanford game but a week

off, the Varsity soccer team defeated

Olympic Club by a score of 4 goals

to 2, on Ewing Field, San Francisco.

on Saturday afternoon. The Olym-pics made their two scores in the last

eight minutes of play. J. D. Anker-

smit, '18, was the star of the game

for California, scoring two goals,

M. D. Hummel, '20, each scored one.

while Capt. L. H. Nulands, '19, and

The Olympic Chib team was defeat-

ed a short time ago by Stanford by a

score of 1-0. According to followers

of the sport, this indicates an exceed-ingly close contest with Stanford next

week. The game next Saturday will

also be a return game with the Car-

dinal team played here on Thanksgiv-

SCIENCE '21 PICTURE.

are required to turn out,

ing day.

All those who have attended the

n the Union.

genuine success.

All out, men! -

Adam Smith, in his book on the Wealth of Nations," lays down sound economic principles of taxation which have been tried out; they have proven just, fair and equitable and should be the basis of a uniform system of local assessment and taxation throughout the Dominion of Canada.

One of the chief causes for a local authority's financial difficulties is its neglect to plan out and estimate its current expenditures, so that the amounts allotted to each department will be known within the first month of its financial year. We have heard much of late from the United States and municipal bureaus, about "the minicipal budget," as though it were something new in municipal administration, and a panacea for all municipal waste. That it is an important factor in controlling expenditures was recognized in Great Britain more than 20 years ago, but instead of terming the municipal appropriations a "budget" they were referred to as "estimates."

Detailed estimates, appropriations or budget, no matter by what name they may be called, should be prepared each year in collaboration with the heads of departments, setting out in detail the estimated expenditures of each department for the current year. These estimates should be submitted to and approved by the council at the earliest possible date within the financial year, so that each department may know exactly how much money it has at its disposal and how to plan out its work.

Some local authorities have adopted his system, but do not follow it up. that is, they do not have monthly estimates and accounts prepared of expenditures in relation to appropria. tions. In consequence, when too late to remedy the mistake, it is found that some of the appropriations have been exceeded and at the end of the year instead of a small surplus of revenue over expenditure a deficit or an excess expenditure over revenue is the

Concentration in Experienced Management Required to Control Revenues and Expenditures.

It will be readily understood from the foregoing that municipal work is extremely diverse and technical in its sible out of their land that large six nature, and that to be successfully administered the present system of municipal government requires to be radically changed.

In a short paper such as this must necessarily be it is impossible to discuss the system or systems of loca: government at present in vogue. That they are usually a failure is generally admitted, chiefly for the reason that administrative functions are nearly always controlled by men who have no experience in the work which they are supposed to administer.

Until the legislative and administrative functions of our local authorities are strictly defined and separated the mayor and aldermen being responhist which makes it impossible for sible for the former, and municipal an owner to earn a fair interest on experts for the latter, true economic satisfactory and represent the waste of his investment and results in confis- and efficient civic development cannot

have been previously prepared for the taxation over the community, i.e., partments of a civic authority, to could ultimate development of the town or the payment of rents, etc., as, ordinate their efforts and to obtain wing to the unhealthy development co-operation, to prepare the annual eswhich it partly created, the supply timates or budget, to afterwards conwas far greater than the demand and trol expenditures in relation to revowners for the last three years at enues and appropriations, and to guide the civic activities in accordance with a preconceived plan, there must be concentration of administrative authority in one person, who should be a municipal expert, and whose duty it would be to act in the same relationship to the city council as a manager does to the directors of a business undertaking.

Until a Dominion commission, department of municipal affairs, or local government board, whichever it may be termed, is appointed to guide direct municipal activities and throughout the country, uniformity in municipal law, assessment and taxation, accountancy, statistical information, town planning and other matters

of vital importance to proper civic development will not be obtained. Much has been heard of the nation alization of our railway system, but year. what is even more needed to reduce sition of an unearned increment tax. the cost of living and the burden of local government.

GET TOGETHER.

Canada has sent her noble sons. The weekly meeting of the Glee To repel the wicked Huns. Club will be held at 8 o'clock to-night From those outlaws little Beigium to deliver. There will be plenty of music on

And our heroes promptly went, hand for everyone, and it will be the Now some more must soon he sent first genuine rehearsal of the season. Our own Canada from tyrants to deliver.

Loyal Canadians one and All, Now hear the Patriot's Call To establish freedom in our land for

If we all "Get Together"-To profiteers 'twill be cold weather. To Tyrants a deadly chilling blight. When we all "get together" for this

Then the miser and the Kaiser And each silly sympathizer, VARSITY SOCCER TEAM DEFEATS To the stubborn fact that Might must Must wake up and get wiser

vield to Right.

Let all "get together" for this fight. Let us all stand together, Let us all pull together, Let us all fight together. Till we drive back those demons of

the night, we share in the triumph of the "GET TOGETHER."

MEDICINE ELECTION RESULTS.

In the election for the Medical representative on the Students' Council, held yesterday, the results were as be played at Stanford. There will follows: - G. N. Belyea 125

A. Kennedy 107 PRESENTATION MADE BY SCI. '21. The class picture of Sci. '21 was taken to-day.

A presentation of an aeronautic The Science '21 picture is to be wrist watch was made to 'Bob" Win-A fountain pen, in the Daily Office, taken at 11 o'clock this morning, in ters, the former president of the year, Owner can have same by applying at front of the Physics Building, All who has enlisted in the Royal Flying Corps.



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Every dollar spent in non-essentials weakens the cause of the Empire. All cannot fight but all can save.

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and start saving at once. Every dollar that you set aside not only helps yourself but helps the financing of the War. Interest allowed on Savings Accounts at current rates.

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Longueuil.

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Verdun-

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Train yourself in the habit of THRIFT so essential to your WELFARE. The BEST WAY to do this is to open an account to-day with

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Lieut.-Col. Robert Starke, O.C., McGill University Cont., C.O.T.C.

Montreal, Nov. 26, 1917.

1.—Parades.

The Battalion will parade as follows during the week ending December 1,

Tuesday, Nov. 27: Students, 4.30 p.m.; Non-students, 8.00 p.m.

Thursday, Nov. 29 .-Battalion, 8.00 p.m. Saturday, Dec. 1 .- Students, 3.00 p.m.

2.—Promotions and Appointments.

The following appointments and promotions are hereby approved and confirmed:

Headquarters.

To be Lance Corporals: Bugler J. Laught, Drummer Ellis.

"C" Company.

To be Corporals: Pte. A. M. McKenzie, Pte. E. W. Steacie.

No. 9 Platoon-Sergt.

F. J. Corrigan. No. 10 Platoon.—Sergt. F. Hunter.

No. 11 Platoon-Sergt. J. L. T. Martin.

No. 12 Platoon-Sergt. E. R. Scott.

To be Section Command-

Nos. 1 and 2 Sections-Corpl. A. M. McKenzie. Nos. 3 and 4 Sections-

Corp. E. W. Steacie. Nos. 5 and 6 Sections - O Atlantic. Sergt. J. Robertson

Nos. 7 and 8 Sections-Sergt. G. S. Retallack. Nos. 9 and 10 Sections

Sergt. J. A. Wilson. Nos. 11 and 12 Sections O -Sergt. S. C. Wynde.

Nos. 13 and 14 Sections O -Sergt, F. C. Burch.

3.—Detail.

To be Orderly Officer O for week ending Dec. 1, O 1917: Lieut. W. R. Brown. O Next for duty: Lieut. O O E. A. Cushing.

To be Battalion Order. ly for week ending Dec. 1, 1917: Sergt. F. Hunter. O Next for duty: Sergt, O

H. P. Douglas. J. C. SIMPSON.

Captain, O Adjutant, McGill Cont., C.O.T.C.

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A YEAR AGO TO-DAY.

Lieut, Allan Oliver, M.C., Arts '15, cilled in action. While at McGill he established a splendid reputation as a brilliant student. He will also be remembered as a former Editor-in-Chief of the McGill Daily.

Lieut. N. C. Harris, Sci. '10, wins the D.S.O. decoration.

Lieut. H. B. Chown, Arts '14, warded the Military Cross.

M. du Boure former Professor of French at McGill, writes interesting letter depicting prison life in Silesia.

Yale victors over Harvard for the first time in eight years.

Medicine are champions in '16 foot-

LOST.

A small black leather notebook with "R. E. Crawford" stamped on corner Finder please return to Janitor of Engineering Building.

ARTS '20 CLASS PICTURE.

Because of the unfavourable weather ast Friday, the taking of the Arts '20 Class picture had to be postponed, All the class members are asked to be on the steps of the Arts Building at one o'clock on Friday next, so that everyone may be included in the picture.

gan crossing "No Man's Land" to attack, but our machine guns accounted O Arts '19 to-day in the Smokfor him, and what they didn't handle O the bayonets did. That was the only O ing at 4.15 p.m., before drill. C interesting scrap we had in the salient, O All members of the class are C and shortly after that we moved out O requested to be present. to prepare for the Somme.

You have perhaps read in the paper about the Regina trench in the Somme which has been taken and retaken about 20 times, and which has been attacked and counter-attacked about one hundred and twenty times. Well, and yet very few people seem to know O on the night of Sept. 28-29, we repulsed two counter-attacks, and on the morning of the 29th, when Frifz was counter-attacking again in very large numbers, I got "knocked out" about ten or fifteen minutes after I O got out of the trench, Fritz got in as we had completely run out of ammunition. We were wholly surrounded traditional rules of warfare at sea by him. There were only three of us in an old shell hole—two in England now, and one killed-we picked up largely to Sir Edward Grey. He sum-O old rusty ammunition and tore pieces off our shirts to clean it to use in the gun. We were soaked to the skin, covered with mud from the tops of our heads to the soles of our feet, and hungry, tired and thirsty. The only thing we had besides our equipment don. It was greatly discussed and was some wet bread and a couple of rubber sheets. About four o'clock in liament, It was not even proposed Frank de Voe (Baron Mutt), the freight the afternoon it started to rain, and anywhere else. As a matter of fact, car kings, are comedian wonders. Biltwo of us held a rubber sheet beween us and caught enough water nixed with yellow mud to slake our thirst for a while, and ate the wet two large objections to it. First, are a series of incomparable jokes, and read and about a quarter of a tin of jam which we managed to scrape out. The next morning, when I got "knocked out," and had to walk about three miles to an ambulance. I would desirability depended partly on cer-audience a selection of comical have dropped dead if a Chaplain had not appeared on the scene with a hermos bottle of hot bovril . A drink of this partially revived me, but when got down the line the doctor gave me a shot of rum and a meal, and told me o go and sleep until I woke up, which was some time later. You can probably imagine what a wounded or batered up soldier looks like, but if not, am not going to tell you. Yours .etc.

LOST.

In Physics Building on Saturday, small gold signet ring (without inltials. Will finder please return to To be Platoon Sergeants. O Margaret Macdiarmid. R.V.C., Arts

> MAJOR MACPHAIL WILL AD-DRESS THE PUBLIC. (Continued from Page 1.)

the Canadian Expeditionary Force, and especially in Flanders.

Dr. Macphail is well known as his works being his "Essays on Puritanism." For many years before gograduate of Arts (1914), went overseas with the Canadian Engineers.

The lecture this evening will be pen free to the public. Sir William chair. It is hoped that a very great of this splendid opportunity of learn-

There will be a meeting of C ing Room of the Arts Build-

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THE DECLARATION OF LONDON. One hears, at this time, a great deal about the "Declaration of London." exactly what is meant by that Declaration. The following is an explanation of the Declaration, written by the English Professor, Gilbert Murray, in an article entitled "Great Britain's Sea Policy":

The Declaration of London was ar attempt to codify and improve the which have always been very fluctuating and uncertain. It was due moned the chief maritime nations to a conference on the subject in December, 1908; the conference sat for less than three months, and in Febru- under the title of the Golden Crook, ary, 1909, made a report which was in a two-act musical review, "A Trip embodied in the Declaration of Lon- to Sunland." thing but obscure now.

that specially affected Great Britain, quality of their singing. duction of armaments, and a cessathat could be made without fatally delightful vocal selection. weakening ourselves or betraying the rest of Europe. For example, we deliberately kept our army very small, to prove that we intended no aggression. On the other hand, we could not give up our naval superiority because we are an island power; and, it we were once defeated at sea and blockaded, we could all be starved to The Germans, on the other hand, ohjected to our naval superiority on a fleet was not as powerful among other writer, among the most important of fleets as her army among other armies"), and on one that had some shadow of reason. They objected to hav-O tor of the University Magazine. His ine at the mercy of Great Britain, in into war.. son, Lieut. J. B. Macphail, who is a case of war. Consequently it was worth our while, if we could thereby

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FOUNTAIN PENS DRAWING INSTRUMENTS, etc

THE GAYETY.

This week the Gayety are presenting something in a burlesque comedy which is of unusual merit and style,

Billy Arlington, acting the part of eventually rejected in the British Par- Prince Bill, and being assisted by the Declaration did not fully satisfy ly's appearance and grimaces are in anyone. It was certainly a move in themselves worth being seen, Their the right direction, but there were parodies on the popular ragtime songs many international lawyers consider- are rendered in a vocal strain that is ed that it had been drawn too hast- unusual in a burlesque. Edw. F. ily, and was not a satisfactory legal Hennessy fills in the time between code. Secondly, its desirability or un- changes of scenes by offering to the tain large political problems which songs and a series of puns, which kept were obscure in 1909. They are any- the whole house in a roar of laughter. The male quartet who wind up To take one point only - the one the first act are exceptional in the

We were then in the midst of our long | The second act is the great feature negotiations with Germany for a re-jof the whole entertainment. It is opened by the featuring of America's tion of naval rivalry. The Liberal youngest dancers, Hite and Reflow. policy was, in general, to conciliate in the dances of the minute, followed Germany by every possible concession by the Pall Mall Trio, who render a

The entertainment is concluded by a dancing contest of old time dances, in which the waltz held its everlasting popularity.

in a different situation.)

We, as the power commanding the seas, were arranging to give up cordeath or submission in a few weeks, tain traditional advantages for the sake of getting a better code of sealaw universally recognized, and in number of vague or inadmissible particular for the sake of ensuring grounds, (e.g., that "the German eagle the good will of Germany. The prowas lame of one wing so long as her posed code turned out to be unsatisfactory, and was not adopted by a single nation. Instead of responding to our overtures of good will, Germany sprang suddenly at the throat ing overseas Dr. Macphail was Edi- ing their very large mercantile mar- of Belgium and France, and drove us

The Declaration was never passed into law, never accepted either by avoid war and secure good relations Great Britain or by any other nation. with Germany, both to abandon the What we did was to announce at the right of prize and, in general, to cut beginning of the war, as a guide to Peterson, K.C.MaG., will be in the down the rights of a power command- other nations, that, though we did ing the seas in such matters as block- not of course accept it as a code, we many will be able to avail themselves ade and contraband. (When I say should in general and with some de-"rights." I mean practices claimed as ductions follow the lines of the De-O ing more about what is going on in rights by ourselves and others when claration. This seems about the best the belligerent countries across the in command of the sea during war, thing that could be done in the cirthough often disputed or denied by cumstances.

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